VALUATIONS (IRELAND).

RETURN to an ORDER of the Honourable The House of Commons, dated 3 May 1843;—*for*,

A COPY of any INSTRUCTIONS given, in reference to the Mode of filling up the following Columns, as required by the 65th SECTION of the ACT for the RELIEF OF THE DESTITUTE POOR IN IRELAND, viz. Landlords' Rates, Tenants' Rates, Landlords' Taxes and other Public Charges, Tenants' Taxes and other Public Charges, Landlords' Repairs and Insurance, Tenants' Repairs and Insurance, Landlords' other Expenses, Tenants' other Expenses, by the GUARDIANS, or any Committee of that Body, to the VALUATORS in the Unions in which the Boroughs of *Belfast*, *Clonmel*, *Cork*, *Drogheda*, *Dublin*, *Kilkenny*, *Limerick*, *Londonderry*, *Sligo*, and *Waterford*, or any part of those Boroughs, are respectively situated; and a STATEMENT of the Proportion which the Sums inserted in the Columns bear to the Net Annual Value, where the Valuator has adopted a Per-centage, in order to ascertain the Sums to be entered in such Columns.

A RETURN of the RATES (if any) in each of the abovenamed Unions which have been Appealed against or Quashed on account of Omissions or Mistakes in filling such Columns.

Poor Law Commission Office, Dublin, 30 May 1843.

ARTHUR MOORE, Chief Clerk.

Ordered, by The House of Commons, *to be Printed*, 9 *June* 1843.

BELFAST UNION,

COMPRISING BOROUGH OF BELFAST.

No. 9878, D/43.

THE Guardians gave no instructions for the filling up of the columns in the Rate-books, other than that given by the Poor Law Commissioners in their Circular of the 25th March 1839, and that of the 8th May 1839.*

Amount of Net Annual Value, 259,300*l.* 19*s.* 6*d.*

Landlords' Rates, Tenants' Rates, Landlords' Taxes and other Public Charges, Tenants' Taxes and other Public Charges, Landlords' Repairs and Insurance, Tenants' Repairs and Insurance; Landlords' other Expenses, Tenants' other Expenses, 60,503*l.* 11*s.* 3*d.*

And the proportion that this sum bears to the net annual value is $\frac{7}{30}$ nearly.

There has been no appeal against the rate on account of omissions or mistakes in filling up these columns.

There has been no rate quashed on account of omissions or mistakes in filling up these columns.

(signed) *Wm. Boyce*, Clerk to the Union.

22 May 1843.

* Commissioners' Annual Report for 1839, Appendix (B.), Nos. 7 & 8. *See* also 1840, Appendix (C.), No. 2.

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CLONMEL UNION,

COMPRISING THE BOROUGH OF CLONMEL.

No. 9439, D/43.

THE Valuators were guided by your Circular on valuation and rating. I am not aware of any written instructions given by the Guardians; I know they were told to fill up the columns, where it was practicable so to do.

There was no per-centage adopted, in order to ascertain the sums to be entered in such columns.

There was no rate appealed against or quashed on account of omissions or mistakes in filling up such columns.

To the Poor Law Commissioners, (signed) *P. Keily*,
Dublin, 15 May 1843. Clerk to the Board.

CORK UNION,

COMPRISING BOROUGH OF CORK.

No. 9583, D/43. Office of Poor Law Guardians,
Cork, 16 May 1843.

Sir,

I HAVE to acknowledge the receipt of your letter of the 9th instant, enclosing copy of an Order of the House of Commons, relative to the mode of filling up certain columns of the valuation and rate-books of this Union.

In compliance, I herewith transmit to you a copy, marked No. 1, of the scale, from 1 *l.* to 12 *l.*, both inclusive (and so in proportion for any greater amount of valuation), as adopted by the Board of Guardians, on making the first valuation and rate; viz., on the 30th day of December 1839, in conformity with the following Minute:—

"At a meeting of the Board of Guardians, held at the Board-room of the House of Industry, on Monday 29th day of July 1839, pursuant to adjournment;

"Mr. Gould having given in the various calculations of the probable annual average cost of repairs, insurance, and other expenses, in pursuance of the resolution of last board-day,

"*Resolved*, That said calculations be submitted to the Poor Law Commissioners for their approval."

Which calculations when [were?] acted on by the valuators, and used for that purpose, and at all times since by the Guardians and revisor, up to the 6th day of March 1843, when the revisor, by and with the consent of the Guardians, adopted and used the scale marked No. 2, (also sent) in the rate made on said last-mentioned day.

In reference to scale No. 1, and as regards the City of Cork Electoral Division, in which is comprised the entire borough, the column for "Tenants' Taxes and other Public Charges," was filled upon a poundage of 3 *s.* 6 *d.*; the column for "Landlords' Repairs and Insurance" was filled for repairs, at a per-centage of 12 ½, and for insurance, at a per-centage of 6 ¼, up to 8 *l.*, when the scale for insurance fell in ratio as the net annual value rose in amount.

In the rural divisions, the scale adopted (under the above authority) for "Tenants' Taxes and other Public Charges," was 2 *s.*; and for "Landlords' Repairs and Insurance," 2 *s.* 7 *d.* in the pound, on the net annual value.

And in reference to scale No. 2, the column for "Tenants' Taxes and other Public Charges," was filled at the rate of 4 *s.* in the pound, and the column for "Landlords' Repairs and Insurance," as therein described; and also the column for "Tenants' other Expenses," at 1 *s.* 2 *d.* in the pound on the net annual value, in the City of Cork Electoral Division.

And in the rural divisions, the column for "Tenants' Taxes and other Public Charges," at 2 *s.*, and the column for "Tenants' Repairs and Insurance," also at 2 *s.* in the pound on the net annual value.

And

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And in reply to that part of said Order, relative to any appeals against, or the quashing of the rates, I have to state, that several appeals for individual rates have been entered into and prosecuted, and that the only appeal against the whole rate was the one entered upon; when the rate made on the 22d of August 1842 was, by the assistant-barrister, quashed, for that the Guardians did not fill up either of the columns for "Landlords' Repairs and Insurance," and for "Gross Annual Value."

I am, &c.

(signed) *Kyrl Allen Deane,*
Clerk of Cork Union.

Arthur Moore, Esq.
Chief Clerk.

Enclosures received with foregoing Letter from the Clerk of the *Cork* Union.

No. 1.—CITY OF CORK Electoral Division.—Scale for Buildings adopted in the Rate made 30th day of December 1839, and continued to 6th March 1843.

Net Annual Value.	Landlords' Rates.	Tenants' Rates.	Landlords' Taxes, and other Public Charges.	Tenants' Taxes, and other Public Charges.	Landlords' Repairs and Insurance.	Tenants' Repairs and Insurance	Landlords' other Expenses.	Tenants' other Expenses.	Gross Annual Value.	Rate at 4*d.* in the Pound.	Arrears due (if any).
£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	– – 4	– – 4	None	– 2 6	– 3 9	None	None	None	1 7 11	– – 4	—
2	– – 8	– – 8	– –	– 7 –	– 7 8	– –	– –	– –	2 15 10	– – 8	—
3	– 1 –	– 1 –	– –	– 10 6	– 11 3	– –	– –	– –	4 3 9	– 1 –	—
4	– 1 4	– 1 4	– –	– 14 –	– 15 –	– –	– –	– –	5 11 8	– 1 4	—
5	– 1 8	– 1 8	– –	– 17 6	– 18 9	– –	– –	– –	6 19 1	– 1 8	—
6	– 2 –	– 2 –	– –	1 1 –	1 2 6	– –	– –	– –	8 7 8	– 2 –	—
7	– 2 4	– 2 4	– –	1 4 8	1 8 3	– –	– –	– –	9 11 5	– 2 4	—
8	– 2 8	– 2 8	– –	1 8 –	1 10 –	– –	– –	– –	11 3 4	– 2 8	—
9	– 3 –	– 3 –	– –	1 11 8	1 12 –	– –	– –	– –	12 9 6	– 3 –	—
10	– 3 4	– 3 4	– –	1 15 –	1 14 4	– –	– –	– –	13 16 –	– 3 4	—
11	– 3 8	– 3 8	– –	1 18 6	1 17 9	– –	– –	– –	15 3 7	– 3 8	—
12	– 4 –	– 4 –	– –	2 2 –	2 1 2	– –	– –	– –	18 11 2	– 4 –	—

The Rural Electoral Divisions.—Scale for Land and Buildings at 5*d.* in the Pound for the above Period.

1	– – 5	– – 5	– –	– 2 –	– 2 7	– –	– –	– –	1 5 5	– – 5	—
2	– – 10	– – 10	– –	– 4 –	– 5 2	– –	– –	– –	2 10 10	– – 10	—
3	– 1 3	– 1 3	– –	– 5 –	– 7 9	– –	– –	– –	3 18 3	– 1 3	—
4	– 1 8	– 1 8	– –	– 8 –	– 10 4	– –	– –	– –	5 1 8	– 1 8	—
5	– 2 1	– 2 1	– –	– 10 –	– 12 11	– –	– –	– –	6 7 1	– 2 1	—
6	– 2 6	– 2 6	– –	– 12 –	– 15 6	– –	– –	– –	7 12 8	– 2 8	—
7	– 2 11	– 2 11	– –	– 14 –	– 18 1	– –	– –	– –	8 17 11	– 2 11	—
8	– 3 4	– 3 4	– –	– 16 –	1 – 8	– –	– –	– –	10 3 4	– 3 4	—
9	– 3 9	– 3 9	– –	– 18 –	1 3 3	– –	– –	– –	11 8 9	– 3 9	—
10	– 4 2	– 4 2	– –	1 – –	1 5 10	– –	– –	– –	12 14 2	– 4 2	—
11	– 4 7	– 4 7	– –	1 2 –	1 8 5	– –	– –	– –	13 19 7	– 4 7	—
12	– 5 –	– 5 –	– –	1 4 –	1 11 –	– –	– –	– –	15 5 –	– 5 –	—

And so in proportion for any greater sum.

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No 2.—CITY OF CORK ELECTORAL DIVISION.—Scale for Buildings adopted in the Rate made 6th day of March 1843.

Net Annual Value.	Landlords' Rates.	Tenants' Rates.	Landlords' Taxes, and other Public Charges.	Tenants' Taxes, and other Public Charges.	Landlords' Repairs and Insurance.	Tenants' Repairs and Insurance.	Landlords' other Expenses.	Tenants' other Expenses.	Gross Annual Value.	Rate at 5d. in the Pound.	Arrears due (if any).
					Tenants at will.						
					£. s. d.	£. s. d.					
From £. 1 to £. 5	- Filled at 5d. in the pound.	- Filled at 5d. in the pound.	- - None, tithe rent-charge excepted.	- - 4s. in the pound.	- 10 -	- - -	None	- 1s. 2d. in the pound, viz. ministers' money and parish rate.	- The foregoing sums added make the gross value.		
- 6 to 12	- -	- -	- -	- -	1 - -						
					Landlord and Tenant mutually.						
- 13 to 20	- -	- -	- -	- -	1 - -	1 - -					
- 20 to 30	- -	- -	- -	- -	1 10 -	1 10 -					
- 30 to 40	- -	- -	- -	- -	2 - -	2 - -					
						Tenants by Lease.					
- 40 to 50	- -	- -	- -	- -	- -	5 - -					
- 50 to 60	- -	- -	- -	- -	- -	6 - -					
- 60 to 70	- -	- -	- -	- -	- -	7 - -					
- 70 to 80	- -	- -	- -	- -	- -	8 - -					
- 80 to 90	- -	- -	- -	- -	- -	9 - -					
- 90 to 100	- -	- -	- -	- -	- -	10 - -					
- 100 to 120	- -	- -	- -	- -	- -	12 - -					
- 120 to 150	- -	- -	- -	- -	- -	15 - -					
- 150 to 200	- -	- -	- -	- -	- -	20 - -					
- 200 to 300	- -	- -	- -	- -	- -	30 - -					
- 300 to 500	- -	- -	- -	- -	- -	50 - -					
- 500 to 1,000 and upwards.	- -	- -	- -	- -	- -	100 - -					

Houses and lands, when included in one valuation, are half only of the above scale.

Mills, breweries, distilleries, and manufactories are double the above scale.

Lands, yards, building ground, or any other property upon which buildings have not been erected, no allowance.

In the rural divisions, 2s. are allowed on land in the pound value, and inserted in the tenants' column for "Tenants' Taxes and other Public Charges," and 2s. in the pound on buildings inserted in the column for "Tenants' Repairs and Insurance."

Cork, 15 May 1843.

(signed) *James Wherland,*
Revisor of the Valuation and Rates, Cork Union.

DROGHEDA UNION,

COMPRISING BOROUGH OF DROGHEDA.

No. 9230, D/43.

No instructions were given by the Guardians to the valuators; the only directions they received were the printed instructions issued by the Commissioners to all valuators.

The valuators have fixed 12½ per cent. for tenants' taxes and other public charges, and 10 per cent. for landlords' repairs and insurance, on the net annual value of property rated.

The other four columns not filled up.

No rate has been appealed against or quashed on account of omissions or or mistakes in filling up such columns.

(signed) *Nicholas Whitworth,*
Clerk of the Union.

Drogheda, 12th May 1843.

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NORTH DUBLIN UNION,

COMPRISING PART OF THE CITY OF DUBLIN.

No. 9229, D/43.

RETURN relating to any Instructions given by the Guardians, relative to the filling up of certain Columns in the Rate-books, and other Particulars, viz.:—

August 4, 1841.

Resolved, That Mr. Bolger (the valuator) be instructed to value forthwith all houses that have been rated to the poor, between the amounts of Eight and Ten pounds, in the City Electoral Division, for landlords' repairs and insurance, in order to have same placed in a column in the rate-books for that purpose.

August 11th, 1841.

Resolved, That Mr. Bolger not having appeared here, although applied to, for the purpose of filling up the columns for "Landlords' Repairs and Insurance," be be informed, that if he do not fill up the rate-books, as above, on or before Saturday, Mr. Crean will then be appointed for that purpose.

September 1st, 1841.

Resolved, That a case be sent to Richard Moore, Esq. Queen's Counsel, requesting him to advise the Board as to the manner in which their rate-books should be prepared, and also to give general directions for their future guidance in any additions or alterations that may be necessary, and that the Chairman, Messrs. Warren, Loughnan, Baker, Roper, and Sherrard be requested to give instructions for the preparation of a case for that purpose.

Resolved, That, preparatory to the striking of the next rate, a valuator be directed to revise the original valuation, and make all the columns in as strict accordance with the Poor Law Act as the circumstances of the country will admit of, adding such tenements as are not already valued, and that he be directed to do it with all expedition, consistent with the desire of the Board; that the books should be made most correct, and strictly according to law; also that our clerk be directed to have two original sets of rate-books prepared, one to lie on the table for the use of the public, the other to be locked up under seal of the chairman, and only to be opened and produced at the Board.

The sum adopted by the valuator, as the annual average cost of repairs and insurance, was 2*s.* 6*d.* in the pound on the net annual value; and this estimate was made in the autumn of the year 1839, when the valuation was first made of the Union.

No rate has been appealed against for any mistake or omission in these columns.

The whole of the borough of Dublin is not included in the North Dublin Union; not more than one half, the remainder being included in the South Dublin Union.

(signed) *J. H. Crean*,
Clerk of the Union.

12 May 1843.

SOUTH DUBLIN UNION,

COMPRISING OTHER PART OF THE CITY OF DUBLIN.

No. 9838, D/43.

INSTRUCTIONS given by the Board of Guardians, or any committee of that body, to the valuators:—Nil.

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Proportion which the sums inserted in the columns bear to the net annual value, where the valuators have adopted a per-centage:

City Division:

Landlords' Rates	$2\frac{1}{3}$ per cent.
Tenants' Rates	$2\frac{1}{3}$ per cent.
Landlords' Taxes and other Public Charges	nil.
Tenants' Taxes and other Public Charges	20 per cent.
Landlords' Repairs and Insurance	nil.
Tenants' Repairs and Insurance	$12\frac{1}{2}$ per cent.
Landlords' other Expenses	nil.
Tenants' other Expenses	nil.

Rural Divisions:

Landlords' Rates	$2\frac{1}{12}$ per cent.
Tenants' Rates	$2\frac{1}{12}$ per cent.
Landlords' Taxes and other Public Charges	nil.
Tenants' Taxes and other Public Charges	no particular scale adopted by valuators.
Landlords' Repairs and Insurance	nil.
Tenants' Repairs and Insurance	no particular scale adopted by valuators.
Landlords' other Expenses	nil.
Tenants' other Expenses	nil.

Return of rates which have been appealed against or quashed, on account of omissions or mistakes in filling up such columns:—Nil.

The whole of the borough of Dublin is included in this and the North Dublin Union.

(signed) *Mark Byrne*,
Clerk of the Union.

22 May 1843.

KILKENNY UNION,

Comprising Borough of Kilkenny.

No. 10056, D/43.

Not finding in the office, or on the minutes, any instructions given by this Board, or a committee of the Board, to the valuators, I wrote to the valuators for a copy of any instructions received by them, relative to the mode of filling the several columns in the rate-books, as stated in your letter of the 9th instant; and, in reply, they state they received no written instructions, but were chiefly guided by the Poor Law Act, as explained by Mr. O'Donoghue, one of the Assistant Commissioners; and that they have not made use of a per-centage, but kept strictly to the net annual value, adding thereto the several charges in ascertaining the amount of the gross value, and without any fixed proportion.

There has been no appeal against the rate in this Union.

(signed) *Thomas Conway*,
Clerk of the Union.

Kilkenny, 24 May 1843.

LIMERICK UNION,

Comprising Borough of Limerick.

No. 10150, D/43.

There have been no resolutions of the Limerick Board of Guardians to direct the valuator in filling the several columns of the rate-books.

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The valuator has not adopted a per-centage in the Limerick Unioo, to ascertain the proportions to be borne hy each.

No appeals have been made, or rates quashed, in the Limerick Union, in consequence of mistakes or omissions in filling columns of "Landlords' or Tenants' Expenses."

(signed) *John Ryan,*
Clerk of Limerick Union.

26 May 1843.

LONDONDERRY UNION,

Comprising Borough of Londonderry.

No. 9420, D/43.

At a meeting of the Valuation Committee of the Board of Guardians on the 11th of September 1839,

It was ordered, That the valuators he directed to fill the columns of the rate-hook for the city and suhurbs, as follows:

"Landlords' Rates," "Tenants' Rates:"

Divide au assumed poor-rate of 10*d.* in the pouod on the oet annual value, equally hetween the laodlord and the teoant.

"Landlords' Taxes and other Puhlic Charges:"

Blank.

"Tenants' Taxes and other Puhlic Charges:"

Charge the tenant with county cess at 2*s.* 6*d.* in the pound on all property ahove 5*l.* net anoual value.

With police tax on property not helow 10*l.*, at 1*s.* in the 1*l.*

With water tax at 6*d.* in the pound.

"Landlords' Repairs and Insurance:"

Blank.

"Tenants' Repairs aod Insurance:"

Repairs, 2*s.* per pound on the net annual value.

Insurance, ten times the amount of the net aonual value to be taken as the cost in calculating the insurance.

Dwelling-houses to he insured at the rate of	4*s.* per	100*l.*
Stores - - - - - -	6*s.*	—
Corn mills and distilleries - - -	15*s.*	—
Spinniog mills - - - - -	20*s.*	—

"Landlords' other Expenses:"

Blank.

"Tenaots' other Expenses:"

Blank.

The sums inserted in the above columns hear the proportion of 6*s.* 10*d.* per pouod on the net anoual value.

No rates have heen appealed against or quashed on account of omissions or mistakes in filling such columns.

(signed) *Sam. Kennedy,*
Clerk to the Board of Guardians.

15th day of May 1843.

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SLIGO UNION,

COMPRISING BOROUGH OF SLIGO.

No. 9589, D/43.

No instructions were given by the Guardians of the Sligo Poor Law Union, in which the Borough of Sligo is situated, or by any committee of that body, to the valuator of the Union, in reference to the mode of filling up the several columns in the rate-book.

The proportions which the sums inserted by the valuator in the columns bear to the net annual value are:—

	s.	d.
Landlords' Rates - - - - - - -	–	2½
Tenants' Rates - - - - - - - -	–	2½
Tenants' Taxes and other Public Charges - -	2	6
Tenants' Repairs and Insurance - - - -	3	4

The columns for "Landlords' Taxes and other Public Charges," "Landlords' Repairs and Insurance," "Landlords' other Expenses," and "Tenants' other Expenses," are not filled up.

There have been no appeals against the rates in the Union.

(signed) *Chas. O'Connor*,
Clerk of the Union.

Sligo, 16 May 1843.

WATERFORD UNION,

COMPRISING BOROUGH OF WATERFORD.

No. 9242, D/43.

No specific instructions were given to the valuators in reference to the filling up of the columns in the rate-books, entitled "Landlords' Rates," "Tenants' Rates," "Landlords' Taxes and other Public Charges," "Landlords' Repairs and Insurance," "Tenants' Repairs and Insurance," "Landlords' other Expenses," "Tenants' other Expenses," by the Guardians, or any committee of that body; nor did the valuators adopt a per-centage, in order to ascertain the sums to be entered in such columns.

No. 9817, D/43.

I am not in possession of anything to return to the third portion of the Order of the House of Commons, bearing date the 3d of May 1843.

(signed) *J. De Bourke*,
Clerk of the Union.

Waterford, 21 May 1843.

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